

IN THE SPECIFICATION

Please amend the paragraph beginning on page 21, line 10 as follows:

First, on a substrate ~~104~~ 140 composed of nonmagnetic materials such as Si, Cu is plated, for example, for a thickness of 2 μ m to form a lower coil 141. This lower coil 141 is connected to an upper coil 145 to be explained later and wound around a magnetic core 143 in a spiral manner. On parts of the upper portions of the lower coil 141 and the substrate 140, there is a coil insulating layer 142 to protect the lower coil 141 and provide insulation of the lower coil 141 and the magnetic core 143. The insulating layer 142 is formed, for example, by thermosetting a photo-resist.